
Appendices

Appendix-1.1

(Reference to paragraph 1.3 page 3)

Statement showing district-wise and department-wise devolution of funds to PRIs during 2015-16
(₹ in lakh)

S.No	Name of the District	Animal Husbandry Department	Backward Classes Welfare Department	Fisheries Department	Total
1	Adilabad	24.08	0	451.27	475.35
2	Karimnagar	0	0	762.93	762.93
3	Khammam	0	0	132.46	132.46
4	Medak	0	0	0.75	0.75
5	Nalgonda	57.77	0	187.00	244.77
6	Nizamabad	0	5.75	3.75	9.50
7	Rangareddy	0	5.75	17.06	22.81
8	Warangal	0	0	341.37	341.37
	Total	81.85	11.50	1,896.59	1,989.94

Source: Information furnished by Commissioner, Panchayat Raj and Rural Employment

Appendix-2.1

(Reference to paragraph 2.1.3.1 page 15)

Brief of Panchayat Enterprise Suite applications

S.No	Name of the Application	Brief Description
1	Local Government Directory (LGD)	This application is used to generate unique code for each State/UT, District, Sub-District, village and any other local government body which will be used among all the other applications of the PES.
2	Plan Plus	It captures different types of activities (Public Works, Beneficiary Oriented Programme, etc.) planned in a local body (Gram Panchayat - GP). It facilitates convergence of funds from Central and State sponsored schemes and other resources to address the needs of the people and also facilitates tracking of fund flow to GP.
3	Panchayat Raj Institutions Accounting Software (PRIASoft)	PRIASoft manages complex accounting procedures by capturing the 3-tier classification of Panchayat Raj Institutions (PRIs) and generates all the reports in the formats prescribed by the sub-committee on Budget and Accounting Standards for PRIs.
4	Action Soft	Action Soft aims at monitoring and keeping record of the progress of the works being undertaken as part of the approved plans (Action Plan) of various Urban Local Bodies (ULB), Rural Local Bodies (RLB) and Line departments as available in Plan Plus. It also facilitates proper recording of the Financial and Physical progress of the works.

5	National Asset Directory (NAD)	NAD acts as a repository of various assets created/ controlled/ maintained by RLBs/ULBs/Line Departments and assign a code to each asset for its unique identification leading to effective utilization of the assets.
6	Area Profiler	Area Profiler envisages facilitating the Local Government Bodies to manage their socio-economic information, demographical information, public infrastructure and amenities. It has details of the elected representatives and other officials working in Local Governments and also acts as a centralized database where the information will be available to other e-PRI applications for effective use.
7	National Panchayat Portal (NPP)	NPP aims to provide a unique website to each PRI in the country and generates dynamic portals for each district panchayat, intermediate panchayat, village panchayat, State PR department and MoPR website. It also facilitates content management.
8	Service Plus	Government of India, State Governments and Local Governments provide various services to the citizens. Service Plus is a web enabled generic application to enable electronic delivery for all the services provided by the Government to the citizen. It enables the administrator to define and customize the services according to local needs.
9	Social Audit & Meeting Management (SAMM)	Social Audit process involves auditing of various schemes by Social Auditor and Social Audit facilitator and submission of the audit report. SAMM aims to understand, measure and verify the works undertaken under different schemes by the Panchayat and improves performance of respective Panchayats.
10	Training Management	This software helps institutions in capturing the Training demands or needs of the elected representatives, officials and citizens (potential trainees). It also helps in preparation of training calendar and resource estimation.
11	Geographical Information System (GIS)	It is a spatial layer to view all data generated by all Applications on a GIS map. This application is under development.

Source: e-Panchayat portal

Appendix-2.2
(Reference to paragraph 2.1.5.12 page 26)
Misclassification of vouchers in PRIASoft

Receipt vouchers

Year	Particulars	Classified as per data available	To be classified as per accounting rules	
		Major Head (Description)	Major Head	Description
2014-15	919 vouchers pertaining to Interest receipts on bank amount/ deposit	0028 (Taxes on Profession, trades etc.) 0030 (Stamps & Registration fee) 0035 (Taxes on property other than agriculture land) 0515 (Panchayat raj programmes) 1601 (Grants-in-aid) 7610 (Loans to panchayat employees) 8550 (Civil advances) 8782 (Cash remittances and adjustments between panchayats)	0049	Interest receipts
	3,441 vouchers pertaining to house tax and water tax	0515 (Panchayat raj programmes)	0035 0215	Taxes on property other than agriculture land Water supply & sanitation
	101 vouchers towards profession tax	0515 (Panchayat raj programmes)	0028	Taxes on Profession, trades etc.
	141 vouchers towards Stamp duty/ adjustments	0515 (Panchayat raj programmes)	0030	Stamps & Registration fee
	913 vouchers towards house tax	0028 (Taxes on Profession, trades etc.)	0035	Taxes on property other than agriculture land
	116 vouchers towards Stamp duty/ adjustments	0028 (Taxes on Profession, trades etc.)	0030	Stamps & Registration fee
	2512 vouchers towards adjustment by treasury under profession tax etc.	0028-101 (Profession tax) 0028-102 (Trade tax) 0028-103 (Trade licence fees)	0028-901	Share of net proceeds assigned to panchayats

2015-16	128 vouchers pertaining to Interest receipts on bank amount/ deposit	0028 (Taxes on Profession, trades etc.) 0515 (Panchayat raj programmes) 1601 (Grants-in-aid)	0049	Interest receipts
	143 vouchers towards Stamp duty/ adjustments	0515 (Panchayat raj programmes)	0030	Stamps & Registration fee
	1227 vouchers pertaining to house tax and water tax and other taxes	0515 (Panchayat raj programmes)	0035 0215	Taxes on property other than agriculture land Water supply & sanitation
	1151 vouchers towards water tax/ tap fee	0028 (Taxes on Profession, trades etc.) 0030 (Stamps & Registration fee) 0035 (Taxes on property other than agriculture land) 0045 (Taxes on duties and commodities) 0059 (Maintenance of Community Assets) 0216 (Rural Housing) 0515 (Panchayat raj programmes) 1601 (Grants-in-aid) 4000 (Capital Receipts) 8443 (Civil deposits) 8782 (Cash Remittances and Adjustments between Panchayats)	0215	Water supply & sanitation
	367 vouchers towards house tax	0028 (Taxes on Profession, trades etc.)	0035	Taxes on property other than agriculture land
	09 vouchers towards Stamp duty/ adjustments	0028 (Taxes on Profession, trades etc.)	0030	Stamps & Registration fee
	1866 vouchers towards adjustment by treasury under profession tax etc.	0028-101 (Profession tax) 0028-102 (Trade tax) 0028-103 (Trade licence fees)	0028-901	Share of net proceeds assigned to panchayats

Payment vouchers

Year	Particulars	Classified as per data available	To be classified as per accounting rules	
		Major Head (Description)	Major Head	Description
2014-15	734 vouchers towards maintenance and laying of CC roads	2049 (Interest payments)	3054-101-40	Transportation - Roads - Maintenance & repairs
		2059 (Maintenance of community assets)		
		2205 (Art, culture and libraries)	5054-101	Capital outlay on transportation - Construction of village/ district roads
2211 (Women & child welfare)				
2215 (Water supply & sanitation)				
2216 (Rural housing)				
2225 (Welfare of SCs/STs & other weaker sections)				
2408 (Public distribution system)				
2501 (Poverty alleviation programme)				
2515 (Panchayat raj programmes)				
4215 (Capital outlay on water supply & sanitation)				
4515 (Capital outlay on Panchayat raj programme)				
2014-15	33 vouchers towards GPF payments	2215 (Water supply & sanitation)	8009	Provident fund
		2515 (Panchayat raj programmes)		
		4515 (Capital outlay on Panchayat raj programme)		
2014-15	882 vouchers towards construction of drainage and pipeline, bank charges, maintenance charges etc.	2049 (Interest payments)	To be classified under relevant heads viz., MH-4215 (Capital outlay on water supply & sanitation) for construction of drainage & pipeline, 2059 (Maintenance of community assets) for maintenance charges etc.	
2015-16	332 vouchers towards maintenance and laying of CC roads	2049 (Interest payments)	3054-101-40	Transportation - Roads - Maintenance & repairs
		2059 (Maintenance of community assets)		
		2215 (Water supply & sanitation)	5054-101	Capital outlay on transportation - Construction of village/ district roads
		2225 (Welfare of SCs/STs & other weaker sections)		
		2515 (Panchayat raj programmes)		
		2801 (Rural electrification)		

	4215 (Capital outlay on water supply & sanitation)		
	4515 (Capital outlay on Panchayat raj programme)		
18 vouchers towards GPF payments	2215 (Water supply & sanitation) 2515 (Panchayat raj programmes) 8443 (Civil deposits)	8009	Provident fund
205 vouchers towards bank charges, purchase of water supply materials, CC road etc.	2049 (Interest payments)		To be classified under relevant heads viz., MH-2215 (Water supply & sanitation) for purchase of water supply materials, 2515 (Panchayat raj programmes) for bank charges which is part of administrative expenditure of PRIs.

Appendix-2.3

(Reference to paragraph 2.2.4 page 35)

Status of incomplete/not commissioned projects as of August 2016

(₹ in crore)

No.	Name of Scheme	District	Estimated Project cost	Status	Expenditure incurred up to 31.08.16
1	Providing CPWS Scheme to uncovered habitations in Chegunta and Doualthabad Mandals	Medak	15.00	Not completed	11.09
2	Providing CPWS scheme to uncovered habitations in Narsapur, Kowdipally, Kucharam and Hathnoora Mandals	Medak	18.00	Not completed	7.00
3	Providing CPWS scheme to uncovered habitations in Gajwel, Mulugu, Toopran and Wargal Mandals	Medak	9.00	Not completed	5.54
4	Integration of Drinking Water Supply System with Godavari Lift Irrigation Project (Devadula) Phase-I	Warangal	125.00	Not completed	85.12
5	CPWSS to Venkatapur and 8 other habitations of sangam Mandal	Warangal	5.00	Not completed	4.49
6	CPWSS to Nyalkal and other habitations Phase- I & II	Nizamabad	18.00	Not completed	16.28
7	CPWS scheme to Chandur and other habitations of Varni Mandal	Nizamabad	10.00	Not completed	2.23
8	Husnabad and Chigurumamidi NSS	Karimnagar	15.00	Completed but not commissioned	13.82
9	Ramadugu, Ambaripet, Kodimial, Lingapur and Boinpalli NSS	Karimnagar	32.60	Completed but not commissioned	24.22
Total					169.79

Source: Information furnished by ENC Hyderabad

Appendix-4.1**(Reference to paragraph 4.9.1 page 63)****Statement showing the details of gap between demand and supply of water in the ULBs**

Name of the ULB	Demand (in MLD)	Supply (in MLD)	Gap between demand and supply (in MLD)	Shortfall in percentage
Kodad	8.67	2.50	6.17	71%
Manuguru	2.60	1.14	1.46	56%
Bodhan	10.48	8.54	1.94	19%
Vikarabad	7.60	2.90	4.70	62%
Gadwal	8.00	4.70	3.30	41%
Metpally	8.56	2.48	6.08	71%
Mandamarri	9.00	5.00	4.00	44%

*Source: Information furnished by ULBs concerned***Appendix-4.2****(Reference to paragraph 4.10.1 page 66)****Statement showing the details of tests conducted in the laboratories during 2011-16**

Name of the ULB	Tests conducted in the laboratories				
	2011-12	2012-13	2013-14	2014-15	2015-16
Bodhan	Nil	✓	Nil	Nil	Nil
Gadwal	✓	✓	✓	✓	✓
Kodad	✓	✓	✓	✓	✓
Vikarabad	Nil	Nil	Nil	Nil	Nil
Manuguru	✓	✓	✓	Nil	Nil
Mandamarri	Nil	Nil	Nil	Nil	Nil
Metpally	Nil	Nil	Nil	Nil	Nil

Source: Information furnished by ULBs and laboratories concerned

Appendix-5.1

(Reference to paragraph 5.1.5 page 81)

Statement showing details of receipts and expenditure of test-checked projects

(₹ in crore)

Name of the project	Estimated cost	Releases							Expenditure	Shortfall in release of funds by GoI and State Government (column 5 + 8)
		GoI			State Government			ULB Actuals		
		Share	Actual release	Shortfall	Share	Actual release	Shortfall			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sewerage System in Old City area on South of Musi (Zone –I)	148.81	52.08	33.85	18.23	22.32	14.51	7.81	113.56	161.92	26.04
Sewerage System in Old City area on South of Musi (Zone –II)	251.25	87.93	57.16	30.77	37.69	28.26	9.43	94.48	179.90	40.20
UGD in Rajendranagar *	314.26	90.00	58.50	31.50	47.14	35.35	11.79	129.81	223.66	43.29
UGD in Vikarabad	64.74	51.79	39.85	11.94	6.47	4.98	1.49	2.11	46.95	13.43
Total	779.06	281.80	189.36	92.44	113.62	83.10	30.52	339.96	612.43	122.96

Source: Records of test-checked units

*Details are combined figures of water supply and sanitation

Appendix-5.2**(Reference to paragraph 5.1.6 page 83)****Statement showing the background and objectives of the projects test-checked in audit**

Details	Sewerage System in Old City area on South of Musi (Zone –I)	Sewerage System in Old City area on South of Musi (Zone –II)	UGD in Rajendranagar	UGD in Vikarabad
Background	Existing sewer lines overloaded due to abnormal increase in population and causing overflows into nearby storm water drains and finally into Musi river creating tremendous health hazards	Existing sewer lines overloaded due to abnormal increase in population and causing overflows into nearby storm water drains and finally into Musi river creating tremendous health hazards	Existing sewerage system in Rajendranagar is partial and connected to septic tanks. No regular underground sewerage system	Insufficient underground drainage facilities and without proper disposals and treatment facilities.
Objective of the project	To rehabilitate the existing sewer lines and also to provide additional connections to the households in S1, S2, S3, S4, S5, S6, S12 & S14 catchments of South of Musi	To rehabilitate the existing sewer lines and also to provide additional connections to the households in S7, S8, S9, S10, S11, S13 & S15 catchments of South of Musi	To cover sewerage system in Zone-I areas of Rajendranagar	To cover sewerage system in all the three zones of Vikarabad Municipality

Source: Records of test-checked units

Appendix-5.3
(Reference to paragraph 5.1.8 page 87)
Statement showing quality control remarks of third party agencies

S.No	Date of Inspection	Location of Inspection	Items Inspected	No. of Items cleared	QC Remarks
1	29.6.2010	M/s Kittu Cement Products	Precast manhole covers and frames	300	Frames are fabricated without the provision of groove for fixing safety grill
2	28.6.2010	M/s Vaishnavi Enterprises	HD 20 FRC covers and frames	300	As there was no provision in the agreement, the frames are manufactured without grooves for safety grills
3	19.5.2010	Package –I Works	E-Main/Sub Mains	-	T-Main : Laying of 400 mm dia RCC line cannot take the existing load/no progress in Tadman main work (ii) Bricks are of inferior quality/advised to remove the stock/advised to test the bricks before unloading
4	22.3.2010	M/s Ganesh Industries located at Karmanghat	Precast manhole covers/ frames :	1200	Thickness of covers of all types of manholes checked and found 20mm less as against 0 mm negative tolerance/load test conducted and all failed to withstand 20 tonnes and even less/unit could not produce the BIS Certificate. Instructions issued not to accept precast manholes cover/frames from the Unit as the firm did not possess IS certification. Instructions were issued to immediately replace the covers/frames and to furnish ATR on the above issue

Source: Records of test-checked units